



Office of Internal Audit Monthly Internal Control Tip

Ensure that your area, agency, or department considers the following best practices when processing incoming mail.

Although Louisville Metro Government has a centralized mail processing function, many departments and agencies struggle with determining the most efficient and effective way to distribute mail once it has been delivered from the mail room. Procedures for processing incoming mail may vary by department. However, there are best practices that should be considered when receiving, sorting, and distributing incoming mail.

- **Centralized Processing.** Each department or area should consider designating a person or area to own the responsibility of receiving, sorting, and distributing the mail once received from the mail room. Centralizing the receipt of incoming mail serves as a control to prevent loss and/ or theft of mail. This is especially relevant for departments that receive high volumes of mail.
- **High Risk Mail Items.** Centralized processing is especially helpful in efficient processing of mail that may present a higher risk to the organization. The following best practices should be considered:
 - **Cash Receipts.** It is not unusual for many departments or agencies to receive cash, checks, and/ or money orders through the mail as part of their daily operations. Departments that receive a high volume of cash receipts through the mail should consider designating at least two people to open mail. One person should total the remittances and the other, the payments. The totals should then be agreed and the remittances forwarded to the appropriate area (i.e. Group Sales, Licensing) for data entry. The cash should then be processed in accordance with the Office of Management and Budget's Cash Management Policy. Checks and money orders should be restrictively endorsed, upon receipt.
 - **Invoices/ Vendor Payment Requests.** Immediately upon receipt, invoices should be date stamped and forwarded to the person responsible for processing payments on behalf of the department.
 - **Confidential/ Personal Mail.** It is recommended that items marked "personal" and/or "confidential" be forwarded to the addressee unopened. Personally addressed mail falls into two categories – personal mail and personally addressed official mail. The delivery of personal mail to the work place should be discouraged. Personally addressed official mail is difficult to control and is not encouraged.
 - **"Suspicious" Mail.** Incoming mail that appears to contain hazardous materials or appears suspicious should be isolated. The proper authorities should be alerted immediately.

This tip brought to you by the Office of Internal Audit. Previous Monthly Internal Control Tips can be found on the Office of Internal Audit's webpage, located [here](#).